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2 Acting Assistant Attorney General

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4 Trial Attorney, Tax Division  
U.S. Department of Justice  
5 P.O. Box 683  
Washington, D.C. 20044  
6 202-353-1857 (v)  
202-307-0054 (f)  
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8  
9 Of Counsel:  
DANIEL G. BOGDEN  
10 U.S. Attorney

11 IN THE UNITED STATES DISTRICT COURT FOR THE  
12 DISTRICT OF NEVADA

13 NATIONAL DEFAULT SERVICING )  
14 CORP., ) Case No. 2:13-cv-01311-RFB-GWF  
Plaintiff, )  
15 ) **MOTION FOR DISTRIBUTION OF**  
v. ) **INTERPLEADER FUNDS**  
16 )  
17 UNITED STATES OF AMERICA, )  
18 )  
Defendant. )  
19 )

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20 The United States of America, on behalf of the Internal Revenue Service, hereby  
21 moves for an order directing the Clerk of this Court to disburse to the United States all  
22 the funds held in the registry of the court in this interpleader proceeding.

This interpleader case concerning proceeds from a foreclosure sale was removed from state court on July 24, 2013. ECF No. 1. On March 28, 2014, Plaintiff deposited \$10,452.80 into the registry of the court. ECF No. 22. Plaintiff and the United States were in dispute about \$3,704.67 in attorney's fees Plaintiff withheld from the proceeds.

On March 31, 2016, the Court granted the United States' motion for summary judgment and denied Plaintiff's motion. ECF No. 40. The Court determined that the United States is entitled to all the proceeds from the foreclosure sale because the federal tax liens against Diedra S. Holland attached to all the proceeds. *Id.* Consequently, the Court ordered Plaintiff to deposit the remaining \$3,704.67 in proceeds into the Court's registry for distribution to the United States. *Id.*

On March 20, 2016, Plaintiff deposited \$3,704.67 into the registry. ECF No. 41.

The United States now seeks an order directing distribution to the United States of all the interpleader funds currently in the Court's registry. The United States also requests that the distribution be made without reduction of any registry fees.<sup>1</sup> All the funds are to be applied to the outstanding tax liabilities of Diedra S. Holland.

Date: April 28, 2016

CAROLINE D. CIRAOLO  
Acting Assistant Attorney General

/s/ Boris Kukso

<sup>1</sup> “In cases where the United States Government is a party to the action underlying the registry investment, the funds initially withheld in payment of the [registry] fee may be restored to the United States upon application filed with the court by... government counsel.” 56 Fed. Reg. 56356-01; *see also Housekey Financial Corp. v. Hofer*, 2001 WL 429821 at \*1 (E.D. Cal. 2001) (ordering the Clerk to disburse all registry funds to the United States “undiminished by any registry fees assessed.”).

1 BORIS KUKSO  
2 Trial Attorney, Tax Division  
3 U.S. Department of Justice  
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Attorneys for the United States

## CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing **MOTION FOR  
DISTRIBUTION OF INTERPLEADER FUNDS** has been made on April 28, 2016, by  
ECF filing addressed to:

Gregory L Wilde  
efilenv@tblaw.com, kadicillol@tblaw.com

Kevin S. Soderstrom  
feddc@wildelaw.com

/s/ Boris Kukso  
BORIS KUKSO  
Trial Attorney, Tax Division  
U.S. Department of Justice

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEVADA

NATIONAL DEFAULT SERVICING )  
11 CORP., ) Case No. 2:13-cv-01311-RFB-GWF  
12 Plaintiff, )  
13 ) **ORDER GRANTING MOTION FOR**  
14 v. ) **DISTRIBUTION OF**  
15 ) **INTERPLEADER FUNDS**  
16 UNITED STATES OF AMERICA, )  
17 )  
18 Defendant. )  
19 \_\_\_\_\_ )

20 The United States' Motion requesting disbursement to the United States all the  
21 funds held in the registry of the court in this interpleader proceeding IS HEREBY  
22 GRANTED.

23 IT IS ORDERED THAT the Clerk of Court shall pay all the funds currently in the  
24 registry in connection with this case to the United States for application toward the  
25 unpaid federal tax liabilities of Diedra S. Holland. The payment shall be made without

1 reduction of any registry fees. The check shall bear the notation "CMN 2013102143," be  
2 made payable to the United States Department of Justice, and sent to:

3 William Thompson  
4 Office of Review  
5 Dept. of Justice, Tax Division  
6 P.O. Box 310  
Washington, DC 20044

7 IT IS SO ORDERED.

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9 Dated: 11/17/16

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RICHARD F. BOULWARE, II  
United States District Judge